

From: [Thomas Schulte](#)
To: [Kent Smith](#)
Subject: The Final Bottom Line
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Aloha. It's a very useful greeting. Aloha is the only known word in a spoken language that means goodbye as well as hello. And on August 1, RBZ is saying goodbye...and hello to joining Armanino.

For 40 years we have served the Southern California market as we grew from a small real estate-focused firm to one of the largest Southern California-based firms serving a larger, but still limited, number of industry niches with distinction.

And we have **loved** every minute of it:

We have **loved** seeing our clients succeed beyond their expectations and have taken pride knowing we were part of that growth;

We have **loved** watching our "best and brightest" soak up all we had to offer and develop into respected professionals who also played a role in our client's success;

We have **loved** being involved in the RBZ culture that has garnered us so many awards but more important, has created a fun, stimulating environment that is valued by all;

And we have **loved** keeping otherwise tough decisions simple by staying true to our ideals of providing the highest quality service to our clients, preserving the culture of our workplace and maintaining our local firm status.

In Armanino, we believe we have met our twin from the north. Like us, they have been leaders in "best workplace" surveys and share our same core values. They fill the management and technical consulting gaps in RBZ and likewise, we add service lines such as business management, family office and industry niches such as franchise and law firms to their offerings. And now we are the largest firm based in California to service all of California.

But we aren't joining Armanino to become the largest. We're joining Armanino to become the best. We know the combined offerings of the two firms will provide more resources for our clients and even more opportunities for our people. And while we will no longer be a local firm we will still make all decisions locally for our Southern California clients and continue to serve them with the same local team.

You can't possibly know how much we have appreciated your support and friendship over these 40 years. And the best is yet to come.

Aloha.

Farewell

Harvey A. Brookstein
Co-Founding Partner, RBZ

For years I have written this little piece in every Bottom Line. I have been told by many that it is the first item they read and that they find it "out of the box" and incredibly honest. This is my last article and I'm sure not going to crawl into the box now.

Being one of the founders of RBZ, I'm frequently asked how I personally feel about our merger with Armanino. It took me a long time to be able to articulate my feelings. I am unbelievably excited about the prospects of the future for everyone's benefit...but there is some sadness for me as well. Seeing the RBZ name disappear will be difficult, just as it was when we changed it

from Roth Bookstein & Zaslow many years ago.

Over the past 40 plus years, I've had the opportunity to see the firm go from two members to over 175. I've watched hundreds of individuals pass through our doors and I honestly believe that we have improved the lives of most of them.

After discussing this matter with my therapist, I found a way to communicate my feelings in a way that will resonate with many people. It is as follows: Assume you are the father of a daughter who is about to get married. As you walk her down the aisle you are truly excited and happy for her future. However, you are also thinking about how you will no longer be the number one male in her life. Also, she will probably give up her last name in order to take her new husband's name. In addition, your family will expand to include your new son-in-law's family whom you do not yet know. Although I have a lot of faith in Andy Armanino and his team, I have not yet met most of his partners or employees in order to see who they really are.

I believe in my heart of hearts that this will be extremely beneficial to all of us, including all of you, but I wouldn't be honest if I did not tell you it also comes with a touch of sadness. However, knowing the exciting future that awaits us all I know we made the right decision.



Andy Armanino
Managing Partner, Armanino LLP

I am honored to welcome you to Armanino LLP as we join together with the great and talented people of RBZ, LLP on August 1st, 2015.

This agreement creates expanded opportunities with access to our award-winning consulting practice; dedicated to helping you identify and deploy cost-saving solutions for your business. All this is happening without any interruptions to the highly personalized service you have come to expect from your local partners.

In fact, the change will be seamless as you continue your relationships with the same people you currently work with. The big difference is in the level of support resources we now collectively have at our disposal. Armanino has renowned expertise in technology solutions (including budget and forecasting, ERP and CRM), mergers and acquisitions, and investment advisory that can help your organization grow and thrive more efficiently.

On a cultural level, bringing these firms together made sense because both Armanino and RBZ share a governing philosophy that focuses on top-of-the-line client service and growth opportunities. Both firms have earned "Best Places to Work" accolades from local business journals and are recognized as "Best of the Best Managed Firms" by Inside Public Accounting, one of the leading industry publications.

In fact, our teams are already working together and there's a consensus that the atmosphere is so smooth that it feels like we have always worked together. I will personally be spending a great deal of time in our Los Angeles office and look forward to meeting as many of you as possible. In addition we will have a rotation of executive team members in LA to ensure maximum support.

Our partners at RBZ also bring their business management practice to Armanino, which will be a new department for our firm. The L.A. team also has experience with law firm and franchise businesses— areas that we are excited to work with and expand into Northern California and beyond. We're very enthusiastic about bringing these new service lines and industry specialties up north.

I think you'll agree that this combination will strengthen our ability to provide you with more accounting, business management and consulting solutions. All without compromising any of the quality of service that

you've come to expect.

Sincerely,

Andy

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